

ABSTRAK

Salah satu kasus korupsi tertinggi di Indonesia menurut data KPK adalah pengadaan barang/jasa pemerintah. Audit yang dilakukan selama ini, yaitu setelah kegiatan pengadaan barang/jasa selesai dilakukan (*post audit*), kurang efektif mencegah terjadinya tindak pidana korupsi pengadaan barang/jasa pemerintah. BPKP telah membuat sebuah terobosan pengawasan pengadaan barang/jasa melalui probity audit. Dengan probity audit, seluruh proses pengadaan barang/jasa dilakukan pengawasan/audit saat kegiatan sedang berlangsung (*on going process*). Dengan demikian setiap penyimpangan/kecurangan yang mungkin terjadi selama proses pengadaan barang/jasa, dapat sedini mungkin terdeteksi oleh probity auditor. Penelitian ini bertujuan untuk menguji pengaruh pengetahuan, pengalaman dan kecermatan profesional dalam melakukan probity audit baik secara individu maupun simultan terhadap pendeteksian kecurangan pengadaan barang/jasa pemerintah. Penelitian dilakukan dengan menyebar kuisioner kepada auditor di Perwakilan BPKP Provinsi Jawa Timur, dengan jumlah responden yang mengisi secara lengkap sebanyak 74 responden.

Hasil penelitian menunjukkan bahwa pengetahuan dan pengalaman secara individu berpengaruh secara signifikan terhadap pendeteksian kecurangan pengadaan barang/jasa sedangkan kecermatan profesional secara individu tidak berpengaruh secara signifikan terhadap pendeteksian kecurangan pengadaan barang/jasa. Secara simultan, pengetahuan, pengalaman dan kecermatan profesional dalam melakukan probity audit berpengaruh secara signifikan terhadap pendeteksian pengadaan barang/jasa.

Kata kunci:

Pengadaan barang/jasa, probity audit, pendeteksian kecurangan, pengetahuan, pengalaman, kecermatan profesional, serta BPKP.

ABSTRACT

One of the highest corruption cases in Indonesia according to the KPK is the procurement of government goods/services. Audits conducted during this time, namely after the procurement of goods/services is completed (post-audit), is less effective in preventing the occurrence of corruption procurement of government goods/services. BPKP has made a breakthrough supervision of procurement of goods/services through probity audit. With probity audit, the whole process of procurement of goods/services do oversight/audit activity is currently ongoing. Thus any irregularities/fraud that may occur during the process of procurement of goods/services, can be detected as early as possible by a probity auditor. This study aims to examine the influence of knowledge, experience and due professional care in conducting the audit probity either individually or simultaneously on fraud detection procurement of government goods/services. Research carried out by spreading questionnaires to auditor on Perwakilan BPKP Provinsi Jawa Timur office, with the number of people who responded to complete a total of 74 respondents.

The results showed that the knowledge and experience individually significant influence on detection of fraudulent procurement of goods/services, otherwise due professional care individually not significant influence on fraud detection procurement of goods/services. Simultaneously, the knowledge, experience and due professional care in conducting the audit probity significantly affect the detection of the procurement of goods / services.

Keywords:

Procurement of goods/services, probity audit, fraud detection, knowledge, experience, due professional care, and BPKP